

**ABSTRACT OF THE DISCLOSURE**

Provided are a manufacturing method for a magnetic recording medium enabling efficient and reliable manufacturing of a magnetic recording medium with minimal surface roughness and good precision in recording and reading information, and a magnetic recording medium with a high degree of surface recording density and good precision in recording and reading information. The magnetic recording medium is constructed by forming a divided recording layer and the like onto a substantially flat base surface of a dummy, such that the base surface side of the dummy serves as a front surface, and a substrate is also attached, after which the dummy is removed.